





## SIGNIFICANT BUDGET ASSUMPTIONS

### GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the June 15, 2019 County Clerk estimates. Prior year valuations are obtained from values certified by the County Clerk.

### REVENUE ASSUMPTIONS:

Overall revenues are expected to increase slightly compared to the prior fiscal year.

State funding is expected to remain relatively flat compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed tax lid. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain relatively flat compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

### EXPENDITURES ASSUMPTIONS:

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available funds are budgeted.

Salary/Wages and Benefits expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Operating expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Capital expenditures are budgeted based on Management's expected future capital needs .



Browns Grove Township

2020

**Computation to Determine Limit for 2020**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2019	+ \$ <u>49,075</u>
2. Debt service levy in 2019	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>49,075</u>

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+	<u>8,847</u>	
5. Increase in personal property for 2019:			
5a. Personal property 2019	+	<u>114,522</u>	
5b. Personal property 2018	-	<u>115,589</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>0</u>	
			(Use Only if > 0)
6. Valuation of property that has changed in use during 2019:	+	<u>198</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>9,045</u>	
8. Total estimated valuation July 1, 2019		<u>3,628,366</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>3,619,321</u>	
10. Factor for increase (7 divided by 9)		<u>0.00250</u>	
11. Amount of increase (10 times 3)	+ \$	<u>123</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	<u>49,198</u>	
13. Debt service levy in this 2020 budget		<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>49,198</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018		<u>0.025</u>	
16. Consumer Price Index adjustment (3 times 15)	\$	<u>1,227</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	<u>50,425</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.



Browns Grove Township

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Tax Levies in the 2019 Budget	Allocation for Year 2020									
		MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Township	CommVeh - City	Watercraft - Township	Watercraft - City
General	1,464	93	300	2	6	34	40	31	14	2	2
Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
Library	0.000	0	0	0	0	0	0	0	0	0	0
Road	16,039	1,024	0	19	0	371	0	341	0	0	0
Special Road	0.000	0	0	0	0	0	0	0	0	27	0
Noxious Weed	0.989	63	0	0	0	23	0	21	0	0	0
Fire Protection	0.562	36	0	1	0	13	0	12	1	2	1
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
Total	19,054	1,216	300	22	6	441	40	405	14	32	2
Total - 3rd Class City Levies (**)	1,464		300		6		40		14		2















Browns Grove Township  
**FUND PAGE FOR FUNDS WITH A TAX LEVY**  
Adopted Budget

2020

Road	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	7,186	41,821	40,220
Receipts:			
Ad Valorem Tax	41,723	39,600	xxxxxxxxxxxxxx
Delinquent Tax	0	203	199
Motor Vehicle Tax	1,184	1,461	1,024
Recreational Vehicle Tax	21	6	19
16/20M Vehicle Tax		529	371
Commercial Vehicle Tax	387	280	341
Watercraft Tax			27
Special Highway/Gasoline Tax	1,954	2,200	2,200
Refunds & Reimbursements	30		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>45,299</b>	<b>44,279</b>	<b>4,180</b>
<b>Resources Available:</b>	<b>52,485</b>	<b>86,100</b>	<b>44,400</b>
Expenditures:			
Officers Pay	0		
Salaries & Wages	4,458	4,550	5,000
Employee Benefits	341	350	400
Road Maintenance	745	760	1,000
Road Materials			
Equipment			
Repairs	1,637	1,670	2,000
Fuel & Oil	3,483	3,550	4,000
Contractual Services			
Capital Outlay		35,000	72,200
Cash Forward (2020 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>10,664</b>	<b>45,880</b>	<b>84,600</b>
Unencumbered Cash Balance Dec 31	41,821	40,220	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	61,280	54,550	84,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	84,600
		Tax Required	40,200
Delinquent Comp Rate:		0.0%	0
		Amount of 2019 Ad Valorem Tax	40,200

Special Machinery K.S.A. 68-141g	2018 Actual
Unencumbered Cash Balance, Jan 1	12,000
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>12,000</b>
<b>Total Expenditures</b>	
<b>Unencumbered Cash Balance, Dec 31</b>	<b>12,000</b>

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"



Browns Grove Township  
FUND PAGE FOR FUNDS WITH A TAX LEVY

2020

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Road</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2019 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Noxious Weed</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance January 1	2,122	2,150	3,600
Receipts:			
Ad Valorem Tax	14	2,440	xxxxxxxxxxxxxx
Delinquent Tax	0	10	10
Motor Vehicle Tax	14	0	63
Recreational Vehicle Tax	0	0	1
16/20M Vehicle Tax			23
Commercial Vehicle Tax	0	0	21
Watercraft Tax			2
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>28</b>	<b>2,450</b>	<b>120</b>
<b>Resources Available:</b>	<b>2,150</b>	<b>4,600</b>	<b>3,720</b>
Expenditures:			
Contracted Services	0	1,000	4,720
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>1,000</b>	<b>4,720</b>
Unencumbered Cash Balance Dec 31	2,150	3,600	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	4,700	3,595	4,720
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,720
		Tax Required	1,000
		Delinquent Comp Rate: 0.0%	0
		Amount of 2019 Ad Valorem Tax	1,000

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"



Browns Grove Township  
FUND PAGE FOR FUNDS WITH A TAX LEVY

2020

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Fire Protection</b>			
Unencumbered Cash Balance January 1	2,390	2,862	2,000
Receipts:			
Ad Valorem Tax	1,802	1,386	xxxxxxxxxxxxxx
Delinquent Tax	0	4	8
Motor Vehicle Tax	54	63	36
Recreational Vehicle Tax	1		1
16/20M Vehicle Tax		23	13
Commercial Vehicle Tax	15	12	12
Watercraft Tax			1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,872</b>	<b>1,488</b>	<b>70</b>
<b>Resources Available:</b>	<b>4,262</b>	<b>4,350</b>	<b>2,070</b>
Expenditures:			
Fire Protection	1,400	2,350	3,470
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>1,400</b>	<b>2,350</b>	<b>3,470</b>
Unencumbered Cash Balance Dec 31	2,862	2,000	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	2,800	2,950	3,470
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,470
Tax Required			
			1,400
Delinquent Comp Rate: 0.0%			
			0
Amount of 2019 Ad Valorem Tax			
			1,400

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>0</b>			
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			
			0
Delinquent Comp Rate: 0.0%			
			0
Amount of 2019 Ad Valorem Tax			
			0

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"



**NOTICE OF BUDGET HEARING**

The governing body of  
**Browns Grove Township**  
**Pawnee County**

will meet on August 5, 2019 at 8:00 PM at Browns Grove Township Hall, Burdett, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at VonFeldt, Bauer & VonFeldt, Chtd. and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2018		Current Year Estimate 2019		Proposed Budget 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	13,040	1.332	13,455	1.464	19,970	7,825	2.157
Debt Service							
Library							
Road	10,664	16.623	45,880	16.039	84,600	40,200	15.601
Special Road							
Noxious Weed			1,000	0.989	4,720	1,000	0.388
Fire Protection	1,400	0.715	2,350	0.562	3,470	1,400	0.543
Special Machinery							
Totals	25,104	18.670	62,685	19.054	112,760	50,425	18.689
Less: Transfers	0		0		0		
Net Expenditure	25,104		62,685		112,760		
Total Tax Levied	47,825		49,075		xxxxxxx		
Total Assessed Valuation	3,570,487		3,559,809			3,628,366	
Township Assessed Valuation Only						2,576,810	

Outstanding Indebtedness,

	2017	2018	2019
Jan 1			
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Donald Stejskal  
Treasurer





